



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
ROBERTSON COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 2000

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
WWW.KYAUDITOR.NET**

**144 CAPITOL ANNEX
FRANKFORT, KY 40601
TELE. (502) 564-5841
FAX (502) 564-2912**

EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE
ROBERTSON COUNTY FISCAL COURT

Fiscal Year Ended June 30, 2000

The Auditor of Public Accounts has completed the Robertson County Fiscal Court audit for fiscal year ended June 30, 2000. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

Financial Condition:

Fund balances as of June 30, 2000 were \$1,084,485, an increase of \$9,622 over the prior fiscal year. Revenues decreased by \$339,899 from the prior year and disbursements decreased by \$147,682.

Report Comments:

- The Fiscal Court Should Adopt an Administrative Code In The Proper Form
- Transfers Of Restricted Funds Should Be Limited To The Amount Approved By The Department For Local Government

Deposits:

The fiscal court's deposits were insured and collateralized by bank securities or bonds.

<u>CONTENTS</u>	<u>PAGE</u>
INDEPENDENT AUDITOR’S REPORT	1
ROBERTSON COUNTY OFFICIALS	3
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM CASH TRANSACTIONS.....	7
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES	10
NOTES TO FINANCIAL STATEMENTS	12
COMPARATIVE SCHEDULE OF BUDGETED TO ACTUAL OPERATING REVENUE	17
SCHEDULE OF OPERATING REVENUE	21
COMPARATIVE SCHEDULE OF FINAL BUDGET AND BUDGETED EXPENDITURES	25
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	29
COMMENTS AND RECOMMENDATIONS	33



Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

Kevin Flanery, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Bradley Gifford, Robertson County Judge/Executive

Members of the Robertson County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Robertson County, Kentucky, as of June 30, 2000, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Robertson County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Robertson County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received, except for the recording of long-term receivables and deferred revenue. Expenditures are recognized when paid, except for the recording of long-term obligations and amounts to be provided in future years. The modified cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Robertson County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 2000, in conformity with the modified cash basis of accounting described above.

To the People of Kentucky
Honorable Paul E. Patton, Governor
Kevin Flanery, Secretary
Finance and Administration Cabinet
Mike Haydon, Secretary, Revenue Cabinet
Honorable Bradley Gifford, Robertson County Judge/Executive
Members of the Robertson County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated January 25, 2001, on our consideration of Robertson County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the following areas of noncompliance:

- The Fiscal Court Should Adopt an Administrative Code In The Proper Form
- Transfers Of Restricted Funds Should Be Limited To The Amount Approved By The Department For Local Government

The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements taken as a whole.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
January 25, 2001

ROBERTSON COUNTY OFFICIALS

Fiscal Year Ended June 30, 2000

Fiscal Court Members:

Bradley Gifford	County Judge/Executive
Terry L. Norris	Magistrate
Ralph E. Moore	Magistrate
David Conley	Magistrate
Mark Sutton	Magistrate
Diane E. Poe	Magistrate

Other Elected Officials:

John D. Sims	County Attorney
Melvin D. Whitaker	Jailer
Stephanie Hendricks	County Clerk
Judy Walters	Circuit Court Clerk
Randy B. Insko	Sheriff
Karen M. Curtis	Property Valuation Administrator
Cindy R. King	Coroner

Appointed Personnel:

Janet S. England	County Treasurer
Jeanne Ellis	Finance Officer
David Carmack	Road Supervisor

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

ROBERTSON COUNTY
STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 2000

Assets

General Fund Type

General Fund:	
Cash	\$ 200,035
Road and Bridge Fund:	
Cash	884,214
Due From General Fund	82,900
Jail Fund:	
Cash	16
Local Government Economic Assistance Fund:	
Cash	220
Payroll Revolving Account - Cash	<u>8,653</u>
Total Assets and Other Resources	<u><u>\$ 1,176,038</u></u>

Liabilities and Fund Balances

Liabilities

General Fund Types

General Fund:	
Due to Road and Bridge	\$ 82,900
Payroll Revolving Account - Cash	8,653

Fund Balances

Unreserved:

General Fund Type

General Fund	200,035
Road and Bridge Fund	884,214
Jail Fund	16
Local Government Economic Assistance Fund	<u>220</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,176,038</u></u>

The accompanying notes are an integral part of the financial statements.

THIS PAGE LEFT BLANK INTENTIONALLY

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

ROBERTSON COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 2000

	<u>General Fund Types</u>			
	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 768,324	\$ 177,200	\$ 561,297	\$ 29,607
Transfers In	233,391	178,844	35,000	18,975
Total Cash Receipts	<u>\$ 1,001,715</u>	<u>\$ 356,044</u>	<u>\$ 596,297</u>	<u>\$ 48,582</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 758,702	\$ 307,773	\$ 399,927	\$ 50,430
Transfers Out	233,391	54,547	178,844	
Total Cash Disbursements	<u>\$ 992,093</u>	<u>\$ 362,320</u>	<u>\$ 578,771</u>	<u>\$ 50,430</u>
Excess of Cash Receipts Over Cash Disbursements	\$ 9,622	\$ (6,276)	\$ 17,526	\$ (1,848)
Cash Balance - July 1, 1999	<u>1,074,863</u>	<u>206,311</u>	<u>866,688</u>	<u>1,864</u>
Cash Balance - June 30, 2000	<u><u>\$ 1,084,485</u></u>	<u><u>\$ 200,035</u></u>	<u><u>\$ 884,214</u></u>	<u><u>\$ 16</u></u>

The accompanying notes are an integral part of the financial statements.

ROBERTSON COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 2000
 (Continued)

<u>General Fund Types</u>	<u>Special Revenue Fund Types</u>
Local Government Economic Assistance Fund	Forest Fire Protection Fund
\$ 220	\$ 572
\$ 220	\$ 572
\$	\$ 572
\$ 0	\$ 572
\$ 220	\$
\$ 220	\$ 0

The accompanying notes are an integral part of the financial statements.

ROBERTSON COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 2000

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Robertson County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, there are no component units which merit consideration as part of the reporting entity.

Additional – Robertson County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Robertson County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Robertson County Fiscal Court's Fund Types, a definition of each, and county funds included within each fund type are listed below.

1) General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Robertson County General Fund Type includes the following county funds: General Fund, Road and Bridge Fund, Jail Fund, Local Government Economic Assistance Fund (LGEA).

ROBERTSON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2000
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

2) Special Revenue Fund Type

Special Revenue Fund Type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for the specified purpose. The Forest Fire Protection Fund of the Fiscal Court is reported as a Special Revenue Fund Type.

C. Basis of Accounting

For all fund types, the county utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received, except for the recording of long-term receivables and deferred revenue. Expenditures are recognized when paid, except for the recording of long-term obligations and amounts to be provided in future years.

D. Legal Compliance - Budget

The Robertson County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

ROBERTSON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2000
(Continued)

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.28 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 2000, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

Note 4. Related Party Transactions

The County Judge/Executive and his wife are minority owners (37%) of C. P. Houchens & Sons, the local hardware store. During the fiscal year ending June 30, 2000, the fiscal court conducted business with C. P. Houchens & Sons in the following amounts; General Fund - \$73.60, Road and Bridge Fund - \$1,323.70. The fiscal court's business activities conducted with C. P. Houchens & Sons should be presented to the local ethics board of Robertson County for review.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

ROBERTSON COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 2000

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
<u>General Fund Type</u>			
General Fund	\$ 128,695	\$ 177,200	\$ 48,505
Road and Bridge Fund	616,634	561,297	(55,337)
Jail Fund	25,970	29,607	3,637
Local Government Economic Assistance Fund		220	220
	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 771,299</u>	<u>\$ 768,324</u>	<u>\$ (2,975)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 771,299
Add: Budgeted Prior Year Surplus			<hr/> 700,000
Total Budget Per Comparative Schedule			
Of Final Budget and Budgeted Expenditures			<hr/> <u>\$ 1,471,299</u>

THIS PAGE LEFT BLANK INTENTIONALLY

SCHEDULE OF OPERATING REVENUE

ROBERTSON COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 2000

GOVERNMENTAL FUND TYPES

	Totals (Memorandum Only)	General Fund Type
REVENUE:		
Taxes	\$ 73,158	\$ 73,158
In Lieu Tax Payments		
Excess Fees		
License and Permits		
Intergovernmental Revenues	612,065	612,065
Charges for Services	1,188	1,188
Miscellaneous Revenues	31,422	31,422
Interest Earned	50,491	50,491
Total Operating Revenue	<u>\$ 768,324</u>	<u>\$ 768,324</u>

THIS PAGE LEFT BLANK INTENTIONALLY

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

ROBERTSON COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 2000

Expenditure Categories	GENERAL FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
General Government	\$ 238,572	\$ 229,839	\$ 8,733
Protection to Persons and Property	70,305	60,163	10,142
General Health and Sanitation	2,425	2,347	78
Social Services	50		50
Roads	422,395	232,479	189,916
Capital Projects	150,000	92,751	57,249
Administration	586,952	140,551	446,401
TOTAL BUDGET - ALL GENERAL FUND TYPES	<u><u>\$ 1,470,699</u></u>	<u><u>\$ 758,130</u></u>	<u><u>\$ 712,569</u></u>
Expenditure Categories	SPECIAL REVENUE FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
Protection to Persons and Property	\$ 600	\$ 572	\$ 28
TOTAL BUDGET - SPECIAL REVENUE FUND TYPE	<u><u>\$ 600</u></u>	<u><u>\$ 572</u></u>	<u><u>\$ 28</u></u>
TOTAL BUDGET - ALL FUND TYPES	<u><u>\$ 1,471,299</u></u>	<u><u>\$ 758,702</u></u>	<u><u>\$ 712,597</u></u>

THIS PAGE LEFT BLANK INTENTIONALLY

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

Kevin Flanery, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Bradley Gifford, Robertson County Judge/Executive

Members of the Robertson County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Robertson County, Kentucky, as of and for the year ended June 30, 2000, and have issued our report thereon dated January 25, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Robertson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying comments and recommendations.

- The Fiscal Court Should Adopt an Administrative Code In The Proper Form
- Transfers Of Restricted Funds Should Be Limited To The Amount Approved By The Department For Local Government

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Robertson County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and is not intended to be, and should not be, used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
January 25, 2001

COMMENTS AND RECOMMENDATIONS

ROBERTSON COUNTY
COMMENTS AND RECOMMENDATIONS

Fiscal Year Ended June 30, 2000

NONCOMPLIANCES

PRIOR YEAR FINDINGS

The county has not adopted an administrative code in the proper form and the county transferred restricted funds in excess of the amount approved by the Department for Local Government. These findings have not been corrected and are included as current year comments.

CURRENT YEAR FINDINGS

1) The Fiscal Court Should Adopt an Administrative Code In The Proper Form

The fiscal court has not adopted an administrative code in the proper form as required by KRS 68.005. It should include, but not be limited to, the procedures and designation of responsibility for:

- a) General administration of the office of County Judge/Executive, county administrative agencies, and public agencies;
- b) Administration of county fiscal affairs, including budget formulation, receipt and disbursement of county funds and preparation of records required for the county audit, and filing of claims against the county;
- c) Personnel administration, including description and classification of nonelected positions, selection, assignment, supervision and discipline of employees, employee complaints, and the county affirmative action program;
- d) County purchasing and awarding of contracts; and
- e) Delivery of county services.

We recommend the fiscal court adopt an administrative code in the proper form.

County Judge/Executive's Response:

Efforts will be made to adopt an administrative code before the end of the current term.

2) Transfers Of Restricted Funds Should Be Limited To The Amount Approved By The Department For Local Government

Transfers from the Road and Bridge Fund to the General Fund during fiscal year ended June 30, 2000 totaled \$178,844. The Department for Local Government (DLG) approved transfers in the amount of \$95,944 as part of the county's annual budget. The transfers to the General Fund were therefore in excess of the approved amount by \$82,900 ($\$178,844 - \$95,944 = \$82,900$). We recommend the fiscal court return \$82,900 to the Road and Bridge Fund and in the future limit transfers of restricted monies to the amount approved by DLG.

County Judge/Executive's Response:

The excess of \$82,900 was repaid to the Road and Bridge Fund on July 14, 2000.

